

representatives has paid the tax of five dollars to the county as provided by this act, and such traveling representatives shall not be required to pay any tax to the county: *Provided further*, that if any officer, agent, or representative of such manufacturer shall file with the State Treasurer a sworn statement showing that at least three-fourths of the entire assets of the said manufacturer of automobiles are invested in any of the following securities or property, viz.: bonds of the State of North Carolina or of any county, city, or town of said State, or any property situated therein, and returned for taxation therein, the taxes named in this section shall be one-fifth those named: *Provided further*, that if, at the expiration of a State license issued under this section to any manufacturer or person selling automobiles in the State, such license shall have been in force for less than six months, then upon a renewal of such license for the following year the manufacturer or person shall be allowed by the State Treasurer a rebate of two hundred and fifty dollars (\$250) on the new license.

No county tax.

Proviso: Investments reducing tax.

Proviso: Rebate on renewal of license.

SEC. 73. *Emigrant agents.*

On every person, firm, or corporation engaged in procuring laborers for employment out of this State, an annual license tax of two hundred dollars for each county in which such person, firm, or corporation does business, the same to be collected by the sheriff. Any one violating the provisions of this section shall be guilty of a misdemeanor and fined not less than two hundred dollars or imprisoned, in the discretion of the court.

Emigrant agents.

License tax.

Collected by sheriff.

Violation of section misdemeanor.

Punishment.

SEC. 74. *Plumbers, steam and gas-pipe fitters.*

On every person, firm, or corporation engaged in business as a plumber or steam or gas-pipe fitter, and having in their employ an average of not more than three persons for the previous year, an annual license tax of ten dollars; and upon those engaged in such business and having in their employ an average for the previous year of more than three and not more than six persons, an annual license tax of fifteen dollars; and upon those having an average of more than six persons employed for the previous year, twenty-five dollars.

Plumbers, steam and gas pipefitters.

Employing not more than three persons.

More than three but not more than six.

More than six.

SEC. 75. *Trading stamps.*

An annual license tax for the State upon the business of issuing, selling, or delivering trading stamps or checks, receipts, certificates, tokens, or other similar devices to persons engaged in trade or business, with the understanding or agreement, expressed or implied, that the same shall be presented or given by the latter to their patrons as a discount, bonus, or premium or as an inducement to secure trade or patronage, and that the corporation, firm, or association, or person selling or delivering the same will give

Trading stamps.